

# IRS News Release

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## **April 17 Tax Deadline Rapidly Approaching**

IR-2007-79, April 4, 2007

WASHINGTON — The Internal Revenue Service today issued a reminder that 2006 federal tax returns must be filed, and any taxes owed must be paid, by no later than April 17, 2007.

Traditionally, the deadline for filing and paying is April 15. This year, however, taxpayers nationwide will have extra time to file and pay because April 15 falls on a Sunday and the following day, Monday, April 16, is Emancipation Day, a legal holiday in the District of Columbia.

Previously, the April 17 deadline applied just to individuals in the District of Columbia and six eastern states who are served by an IRS processing facility in Massachusetts, where the Massachusetts state holiday Patriots Day will be observed on April 16.

Under a federal statute enacted decades ago, holidays observed in the District of Columbia have impact nationwide on tax issues, not just in D.C. Under recently-enacted city legislation, April 16 is a holiday in the District of Columbia. Officials recently became aware of the intersection of the national filing day and the local observance of the new Emancipation Day holiday after most forms and publications for the current tax filing season went to print.

The April 17, 2007 deadline will apply to any of the following:

- 2006 federal individual income tax returns, whether filed electronically or on paper.
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on Form 4868.
- Tax year 2006 balance due payments, whether made electronically (direct debit or credit card) or by check.
- Tax-year 2006 contributions to a Roth or traditional IRA.
- Individual estimated tax payments for the first quarter of 2007, whether made electronically or by check.
- Individual refund claims for tax year 2003, where the regular three-year statute of limitations is expiring.

Other tax-filing and payment requirements affected by this change are described in IRS Publication 509, Tax Calendars for 2007, available on the IRS Web site, IRS.gov.

Most taxpayers will not have to change their plans in response to this announcement. Three out of four individual filers get refunds. Typically, returns claiming refunds are filed early in the tax season.

Even with the extra time, taxpayers can skip the last-minute rush and avoid needless mistakes by filing as early as possible, taking advantage of the speed and convenience of electronic filing, choosing direct deposit for any refunds and paying any taxes due by direct debit or credit card. IRS.gov has further details on electronic filing and payment options and links to companies providing these services.